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For Fiscal Year 1986,
Through September 30, 1986,
and Other Periods

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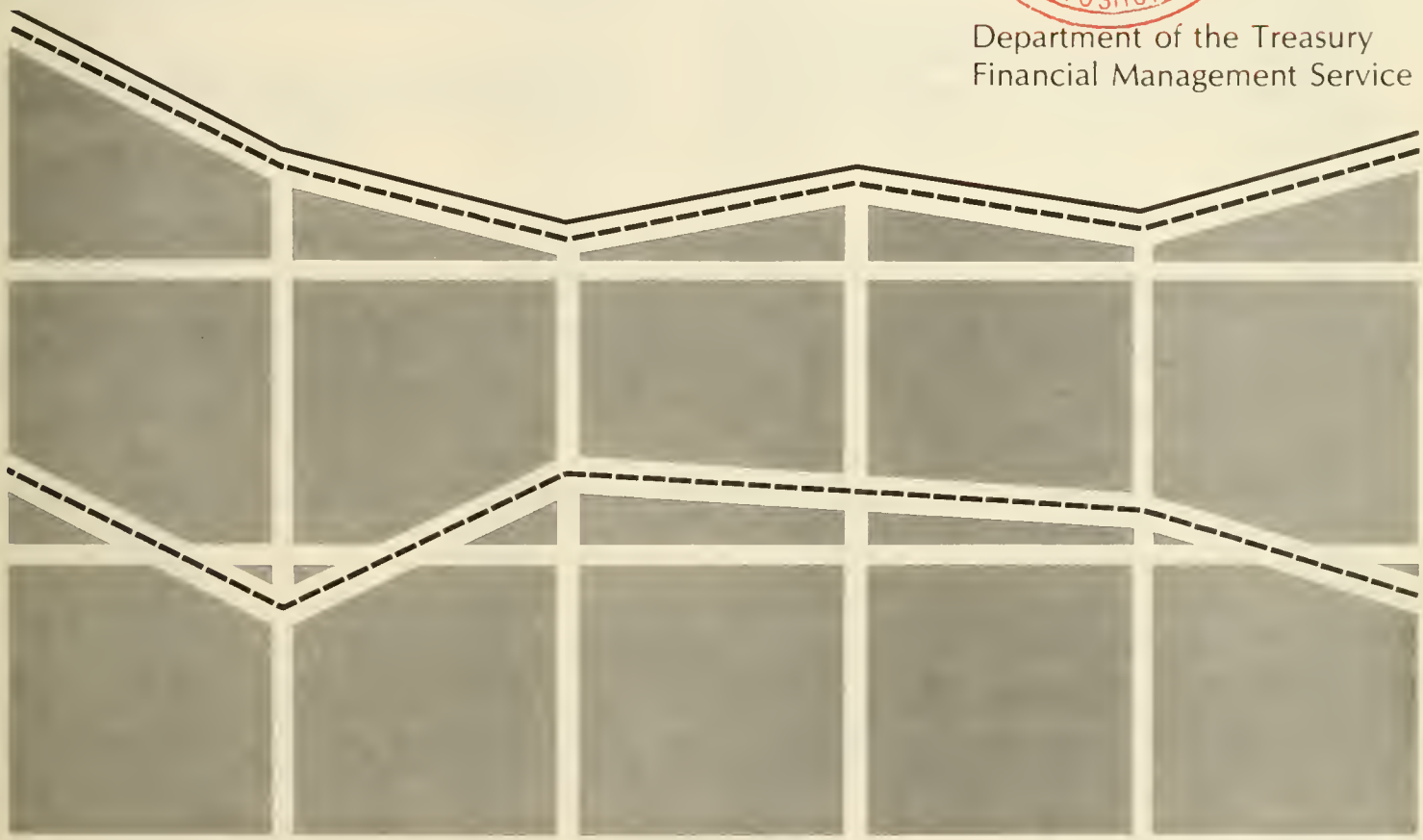
Final[1] Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service



Summary - page 2	Receipts - page 6	Outlays - page 7	Deficit Financing - page 20	
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[1] This publication contains the final budget results for fiscal year 1986.

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays are accounted for on the basis of checks issued and cash payments made; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Receipts	Outlays	Deficit/Surplus (–)
FY 1985			
October	$52,251	[1]$80,260	$28,009
November	51,494	[1]80,390	28,896
December	62,404	[1]76,971	14,568
January	70,454	[1]78,446	7,992
February	[1]54,049	[1]75,101	[1]21,053
March	[1]49,613	[1]79,115	[1]29,502
April	[1]94,599	[1]83,214	[1] – 11,386
May	[1]39,794	[1]81,791	[1]41,997
June	72,151	[1]73,559	[1]1,408
July	[1]57,650	[1]79,183	[1]21,533
August	[1]55,781	[1]83,378	[1]27,597
September	[1]73,811	[1]74,575	764
Year-to-Date[2]	[1]734,057	[1]945,987	211,931
FY 1986			
October	57,881	84,968	27,087
November	51,163	84,548	33,386
December	68,193	82,849	14,656
January	76,710	83,201	6,492
February	53,370	77,950	24,580
March	49,557	79,700	30,142
April	91,438	81,510	– 9,928
May	46,246	85,642	39,396
June	77,024	78,034	1,011
July	62,974	85,203	22,229
August	56,523	84,434	27,911
September	78,013	81,750	3,737
Year-to-Date[2]	769,091	989,789	220,698

[1]Includes an adjustment to prior reporting

[2]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget

Note: Details may not add to totals due to rounding

Source: Financial Management Service, Department of the Treasury

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987)[1]
Total on-budget and off-budget results:[2]					
Total receipts	$78,013	$769,091	$765,207	$734,057	$831,176
On-budget receipts	59,978	568,862	564,292	547,886	615,212
Off-budget receipts	18,035	200,228	200,915	186,170	215,964
Total outlays	81,750	989,789	995,440	945,987	975,090
On-budget outlays	65,614	806,291	811,285	769,180	781,447
Off-budget outlays	16,136	183,498	184,155	176,807	193,642
Total surplus (+) or deficit (−)	−3,737	−220,698	−230,233	−211,931	143,914
On-budget surplus (+) or deficit (−)	−5,636	−237,428	−246,993	−221,294	−166,236
Off-budget surplus (+) or deficit (−)	+1,898	+16,731	+16,760	+9,363	+22,322
Total on-budget and off-budget financing	3,737	220,698	230,233	211,931	143,914
Means of financing:					
By Borrowing from the public	+22,188	+235,745	+234,744	+197,269	143,504
By Reduction of cash and monetary assets, increase (−)	−21,313	−18,044	−2,940	+10,673	
By Other means	+2,862	+2,997	−1,571	+3,989	410

[1]Based on the Mid- Session Review of the FY 1987 Budget of the U S Government released by the Office of Management and Budget on August 6, 1986

[2]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entries are now presented on-budget The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal disability insurance trust funds) off-budget

Note: Details may not add to totals due to rounding

Source Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

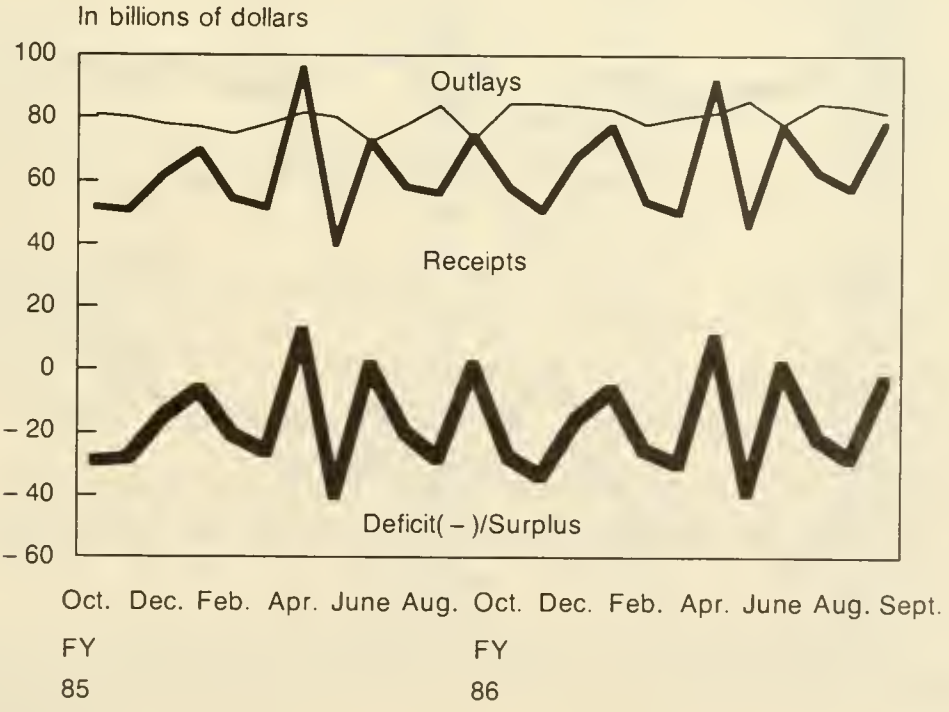

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

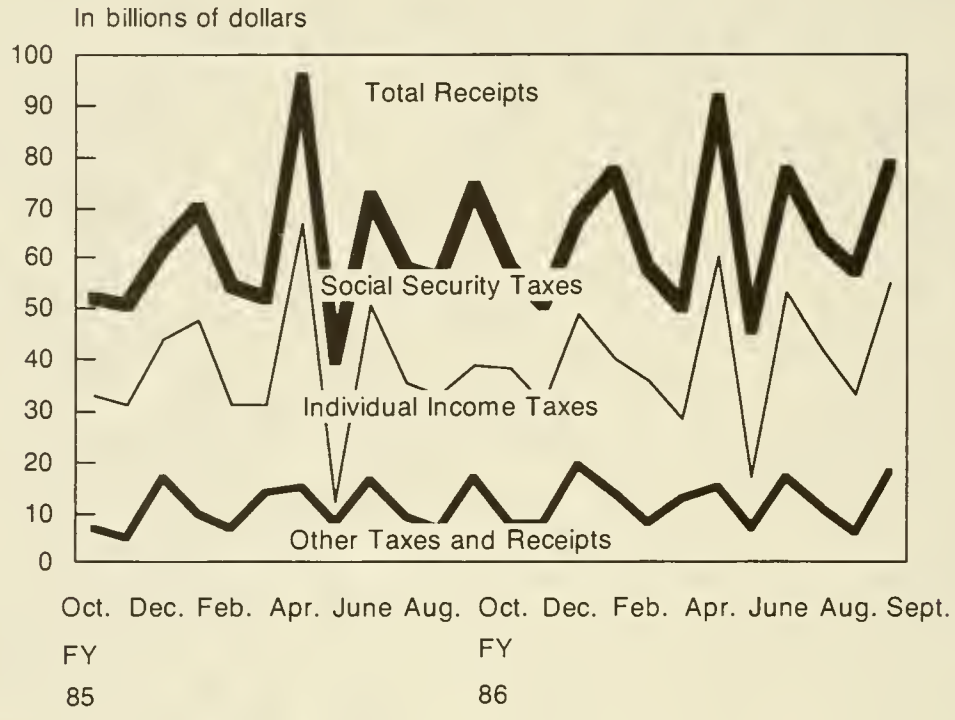

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

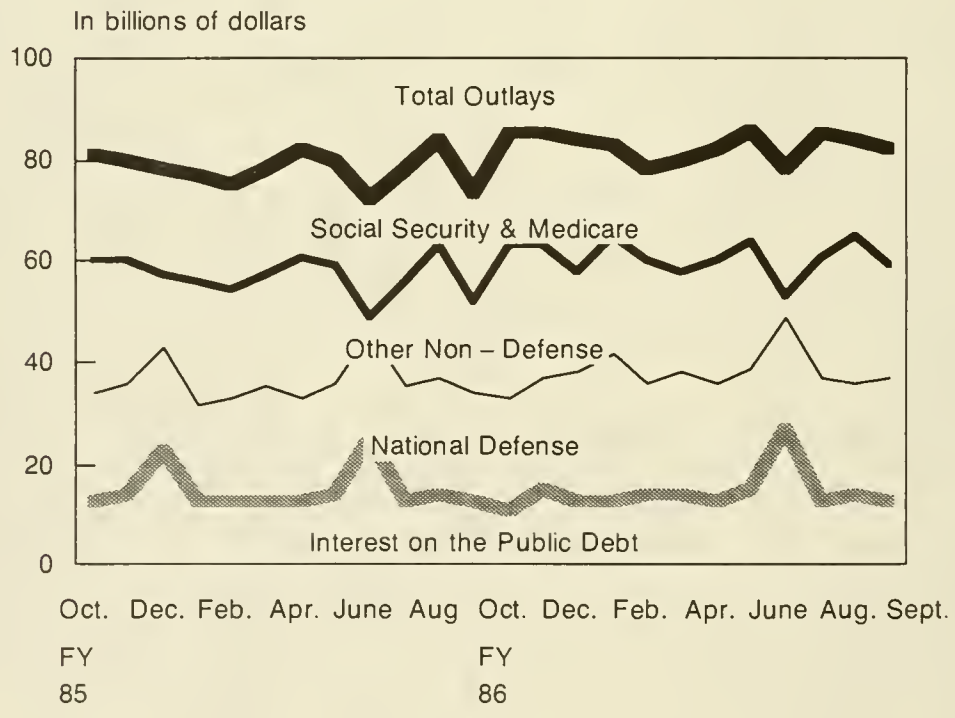

Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Receipts[2]				
Individual income taxes	$37,125	$348,959	$334,560	$349,101
Corporation income taxes	11,448	63,143	61,331	61,555
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	18,035	200,228	186,170	200,915
Employment taxes and contributions (on-budget)	4,784	54,834	48,475	55,028
Unemployment Insurance	314	24,098	25,758	23,560
Other retirement contributions	374	4,742	4,759	4,743
Excise taxes	2,653	32,919	35,992	32,351
Estate and gift taxes	599	6,958	6,422	6,703
Customs duties	1,236	13,323	12,079	12,374
Miscellaneous receipts	1,445	19,887	18,510	18,877
Total Receipts	78,013	769,091	734,057	765,207
(On-budget)	59,978	568,862	547,886	564,292
(Off-budget)	18,035	200,228	186,170	200,915
Outlays[2]				
Legislative Branch	103	1,665	1,610	1,886
The Judiciary	87	1,069	966	1,062
Executive Office of the President	7	107	111	111
Funds Appropriated to the President	1,600	11,377	12,050	12,916
Department of Agriculture	5,758	58,666	55,523	60,906
Department of Commerce	158	2,084	2,140	2,042
Department of Defense—Military	23,288	265,636	245,371	263,456
Department of Defense—Civil	1,771	20,480	18,842	20,587
Department of Education	1,550	17,673	16,682	17,472
Department of Energy	675	11,025	10,586	11,258
Department of Health and Human Services, except Social Security	10,472	143,251	132,103	142,694
Department of Health and Human Services, Social Security	16,418	190,684	183,434	191,287
Department of Housing and Urban Development	833	14,139	28,720	14,887
Department of the Interior	608	4,791	4,826	5,098
Department of Justice	299	3,768	3,586	3,826
Department of Labor	1,641	24,141	23,893	23,550
Department of State	239	2,864	2,645	2,827
Department of Transportation	2,916	27,365	25,022	27,968
Department of the Treasury:				
General revenue sharing	730	5,114	4,584	4,381
Interest on the public debt	12,845	187,117	178,945	192,800
Other	−3,853	−16,072	−18,542	−15,457
Environmental Protection Agency	388	4,869	4,511	4,823
General Services Administration	187	286	−219	191
National Aeronautics and Space Administration	728	7,403	7,251	7,401
Office of Personnel Management	2,206	23,955	23,727	23,920
Small Business Administration	13	490	680	603
Veterans Administration	822	26,536	26,333	26,586
Other independent agencies	2,770	11,422	9,580	12,721
Allowances, undistributed				
Undistributed offsetting receipts:				
Other interest		−1,072	−2	−1,067
Employer share,employee retirement (on-budget)	−3,210	−25,671	−24,850	−26,289
Employers share, employee retirement (off-budget)	−257	−2,857	2,509	−2,854
Interest received by on-budget trust funds	311	23,473	−21,952	26,564
Interest received by off-budget trust funds	−25	−4,329	−4,118	−4,278
Rents and royalties on the Outer Continental Shelf lands	−329	−4,716	−5,542	−5,310
Total Outlays	81,750	989,789	[3]945,987	995,440
(On-budget)	65,614	806,291	769,180	811,285
(Off-budget)	16,136	183,498	176,807	184,155
Surplus (+) or deficit (−)[2]	−3,737	−220,698	−211,931	−230,233
(On-budget)	−5,636	−237,428	−221,294	−246,993
(Off-budget)	+1,898	+16,731	+9,363	+16,760

[1]Based on the Mid-Session Review of the FY 1987 Budget of the U S Government released by Office of Management and Budget on August 6, 1986

[2]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget

[3]Includes an adjustment to prior reporting

Source Financial Management Service, Department of the Treasury

Table 4. Receipts of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	$24,707			$314,803			$298,941		
Presidential Election Campaign Fund	1			36			35		
Other	14,199			105,994			101,328		
Total—Individual income taxes	**38,907**	**$1,782**	**$37,125**	**420,833**	**$71,873**	**$348,959**	**400,303**	**$65,743**	**$334,560**
Corporation income taxes	**13,162**	**1,713**	**11,448**	**80,442**	**17,298**	**63,143**	**77,413**	**16,082**	**61,331**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	13,335		13,335	156,134	539	155,595	144,925	472	144,453
Self-Employment Contributions Act taxes	1,004		1,004	8,698		8,698	7,718		7,718
Deposits by States	2,167		2,167	18,225		18,225	17,651		17,651
Total—FOASI trust fund[1]	16,506		16,506	183,057	539	182,518	170,294	472	169,822
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,289		1,289	15,026	53	14,974	14,031	49	13,982
Self-Employment Contributions Act taxes	96		96	853		853	779		779
Receipts from Railroad Retirement Account									
Deposits by States	143		143	1,884		1,884	1,587		1,587
Total—FDI trust fund[1]	1,528		1,528	17,763	53	17,711	16,397	49	16,348
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,796		3,796	43,550	145	43,405	38,501	129	38,372
Self-Employment Contributions Act taxes	279		279	2,289		2,289	1,971		1,971
Receipts from Railroad Retirement Board				321		321	326		326
Deposits by States	415		415	5,320		5,320	4,202		4,202
Total—FHI trust fund	4,490		4,490	51,481	145	51,335	44,999	129	44,871
Railroad retirement accounts:									
Rail industry pension fund	200	1	199	2,110	7	2,103	2,235	21	2,213
Railroad social security equivalent benefit	95		95	1,395		1,395	1,391		1,391
Total—Employment taxes and contributions	22,820	1	22,819	255,806	744	255,062	235,317	671	234,646
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	146		146	18,832		18,832	19,969		19,969
Federal Unemployment Tax Act taxes	174	6	167	5,289	246	5,044	5,688	133	5,554
Railroad Unemployment Ins. Act contributions	(**)		(**)	221		221	235		235
Total—Unemployment trust fund	320	6	314	24,343	246	24,098	25,892	133	25,758
Federal employees retirement contributions:									
Civil service retirement and disability fund	359		359	4,602		4,602	4,630		4,630
Foreign service retirement and disability fund	3		3	41		41	39		39
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	363		363	4,645		4,645	4,672		4,672
Other retirement contributions:									
Civil service retirement and disability fund	11		11	96		96	87		87
Total—Social insurance taxes and contributions	**23,514**	**7**	**23,507**	**284,890**	**989**	**283,901**	**265,967**	**804**	**265,163**
Excise taxes:									
Miscellaneous excise taxes[2]	716	34	681	16,843	570	16,273	19,786	242	19,544
Airport and airway trust fund	211		211	2,743	8	2,736	2,856	4	2,851
Highway trust fund	1,710		1,710	13,572	210	13,363	13,443	428	13,015
Black lung disability trust fund	50		50	547		547	581		581
Total—Excise taxes	**2,687**	**34**	**2,653**	**33,706**	**787**	**32,919**	**36,665**	**674**	**35,992**
Estate and gift taxes	**616**	**17**	**599**	**7,195**	**237**	**6,958**	**6,580**	**157**	**6,422**
Customs duties	**1,277**	**41**	**1,236**	**13,805**	**481**	**13,323**	**12,498**	**420**	**12,079**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,406		1,406	18,374		18,374	17,059		17,059
All other	40	1	39	1,520	6	1,514	1,480	28	1,451
Total—Miscellaneous receipts	**1,446**	**1**	**1,445**	**19,894**	**6**	**19,887**	**18,539**	**28**	**18,510**
Total—Receipts	**81,608**	**3,595**	**78,013**	**860,764**	**91,674**	**769,091**	**817,965**	**83,908**	**734,057**
Total—On-budget	**63,573**	**3,595**	**59,978**	**659,944**	**91,082**	**568,862**	**631,273**	**83,387**	**547,886**
Total—Off-budget	**18,035**		**18,035**	**200,820**	**592**	**200,228**	**186,692**	**521**	**186,170**

[1]In accordance with the Balanced Budget and Emergency Deficit Control act of 1985 (Public Law-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB(activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age survivors insurance and Federal diability insurance trust funds) off-budget

[2]Includes amounts received for Windfall Profits Tax pursuant to P L 96-223

Note: Throughout this statement, details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	$23	$1	$23	$281	$7	$273	$271	$7	$265
House of Representatives	41	1	41	481	10	471	471	9	463
Joint items	2	.....	2	106	.....	106	97	.....	97
Congressional Budget Office	1	.....	1	16	.....	16	16	.....	16
Architect of the Capitol	8	.....	8	95	.....	95	107	.....	107
Library of Congress	14	.....	14	334	.....	334	277	.....	277
Government Printing Office:									
Revolving fund (net)	−11	.....	−11	−43	.....	−43	−11	.....	−11
General fund appropriations	7	.....	7	99	.....	99	81	.....	81
General Accounting Office	20	.....	20	289	.....	289	290	.....	290
United States Tax Court	1	.....	1	22	.....	22	19	.....	19
Other Legislative Branch agencies	3	.....	3	18	.....	18	19	.....	19
Proprietary receipts from the public	.....	1	−1	.....	5	−5	.....	5	−5
Intrabudgetary transactions	−5	.....	−5	−10	.....	−10	−8	.....	−8
Total—Legislative Branch	105	2	103	1,687	23	1,665	1,630	21	1,610
The Judiciary:									
Supreme Court of the United States	1	.....	1	15	.....	15	16	.....	16
Courts of appeals, district courts, and other judicial services	82	.....	82	1,001	.....	1,001	900	.....	900
Other	4	.....	4	52	.....	52	50	.....	50
Total—The Judiciary	87	.....	87	1,069	.....	1,069	966	.....	966
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	23	.....	23	24	.....	24
Office of Management and Budget	2	.....	2	37	.....	37	41	.....	41
Other	3	.....	3	47	.....	47	46	.....	46
Total—Executive Office of the President	7	.....	7	107	.....	107	111	.....	111
Funds Appropriated to the President:									
Disaster relief	13	.....	13	333	.....	333	192	.....	192
International security assistance:									
Guarantee reserve fund	150	136	14	1,025	770	255	727	336	390
Foreign military sales credit	986	.....	986	4,055	.....	4,055	2,275	.....	2,275
FFB direct loans[1]	186	110	76	1,484	775	708	1,683	706	978
Economic support fund	727	.....	727	4,684	.....	4,684	4,889	.....	4,889
Military assistance	20	.....	20	753	.....	753	848	.....	848
Peacekeeping operations	3	.....	3	42	.....	42	37	.....	37
Other	7	.....	7	56	.....	56	44	.....	44
Proprietary receipts from the public	.....	9	−9	.....	181	−181	.....	165	−165
Total—International security assistance	2,078	255	1,823	12,098	1,727	10,371	10,502	1,207	9,295
International development assistance:									
Multilateral assistance:									
Contributions to international financial institutions:									
International Development Association	122	.....	122	786	.....	786	874	.....	874
Inter-American Development Bank	48	.....	48	352	.....	352	328	.....	328
Other	232	.....	232	469	.....	469	225	.....	225
International organizations and programs	(**)	.....	(**)	231	.....	231	336	.....	336
Total—Multilateral assistance	402	.....	402	1,838	.....	1,838	1,763	.....	1,763
Agency for International Development:									
Functional development assistance program	101	(**)	101	1,334	2	1,333	1,221	5	1,216
Operating expenses, Agency for International Development	31	.....	31	366	.....	366	377	.....	377
Payment to Foreign Service retirement and disability fund	.....	.....	.....	43	.....	43	42	.....	42
Other	43	3	40	319	28	291	366	29	337
Proprietary receipts from the public	.....	58	−58	.....	813	−813	.....	763	−763
Total—Agency for International Development	175	60	115	2,063	843	1,220	2,006	798	1,208
Trade and development program	1	.....	1	15	.....	15	13	.....	13
Peace Corps	12	.....	12	131	.....	131	118	(**)	118
Overseas Private Investment Corporation:									
Public Enterprise Funds	14	10	3	3	98	−95	−6	93	−99
FFB loan asset purchases[1]	.....	.....	.....	.....	3	−3	.....	5	−5
Inter-American Foundation	4	6	−3	28	16	12	24	18	6
African Development Foundation	(**)	.....	(**)	4	.....	4	3	.....	3
Total—International development assistance	607	77	530	4,082	960	3,121	3,922	914	3,008

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	−$59		−$59	−$1,443		−$1,443	−$546		−$546
Military sales programs:									
Foreign military sales trust fund	801		801	9,709		9,709	9,792		9,792
Other	42	$13	30	219	$236	−17	64	$121	−58
Proprietary receipts from the public		1,537	−1,537		10,725	−10,725		9,649	−9,649
Other	(**)		(**)	27		27	16		16
Total—Funds Appropriated to the President	**3,482**	**1,882**	**1,600**	**25,025**	**13,648**	**11,377**	**23,942**	**11,892**	**12,050**
Department of Agriculture:									
Departmental administration	8		8	97		97	89		89
Agricultural Research Service	39		39	501		501	496		496
Cooperative State Research Service	25		25	260		260	244		244
Extension Service	27		27	340		340	338		338
Statistical Reporting Service	4		4	59		59	57		57
Economic Research Service	4		4	46		46	45		45
Foreign Agricultural Service	7		7	91		91	76		76
Foreign Assistance Programs	479		479	1,375		1,375	1,842		1,842
Agricultural Stabilization and Conservation Service	62		62	149		149	293		293
Federal Crop Insurance Corporation	52	4	48	647	131	516	649	143	506
Commodity Credit Corporation:									
Price support and related programs	3,274	748	2,525	32,300	6,812	25,488	24,204	6,707	17,497
National Wool Act Program	2		2	123		123	109		109
Rural Electrification Administration:[1]									
FFB direct loans and asset purchases	281	19	262	1,976	1,688	288	2,441	1,165	1,276
Other	299	195	104	1,960	1,818	142	1,943	1,670	273
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund				(**)	(**)	(**)		(**)	(**)
Rural housing insurance fund	561	325	236	6,365	3,880	2,485	8,869	6,484	2,385
Agricultural credit insurance fund	305	240	65	8,485	5,471	3,014	13,090	10,308	2,782
Rural development insurance fund	151	110	42	2,263	1,542	721	2,898	2,174	724
Rural water and waste disposal grants	13		13	178		178	176		176
Salaries and expenses	35		35	356		356	340		340
FFB loan asset purchases[1]	100		100	2,485	1,280	1,205	11,520	6,862	4,658
Other	1	−1	2	44	1	43	29	2	28
Total—Farmers Home Administration	1,166	673	493	20,177	12,175	8,001	36,922	25,829	11,093
Soil Conservation Service:									
Conservation operations	22		22	346		346	368		368
Watershed and flood prevention operations	25		25	257		257	249		249
Other	7		7	73		73	74		74
Animal and Plant Health Inspection Service	11		11	283		283	305		305
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	22		22	360		360	476		476
Other	17		17	178	31	147	166	33	133
Food Safety and Inspection Service	26		26	348		348	360		360
Food and Nutrition Service:									
Food stamp program	941		941	11,619		11,619	11,701		11,701
Nutrition assistance for Puerto Rico	69		69	824		824	825		825
Child nutrition programs	132		132	3,820		3,820	3,665		3,,665
Women, infants and children programs	129		129	1,614		1,614	1,538		1,538
Other	21		21	277		277	266		266
Total—Food and Nutrition Service	1,292		1,292	18,153		18,153	17,994		17,994
Forest Service:									
Forest research	8		8	112		112	113		113
National Forests system	−1		−1	1,145		1,145	1,063		1,063
Construction	32		32	291		291	316		316
Forest Service permanent appropriations	186		186	449		449	280		280
Cooperative work	125		125	129		129	285		285
Other	14		14	157		157	185		185
Total—Forest Service	363		363	2,284		2,284	2,242		2,242
Other	7	2	5	145	30	115	137	13	124
Proprietary receipts from the public		121	−121		1,176	−1,176		1,035	−1,035
Intrabudgetary transactions							(**)		(**)
Total—Department of Agriculture	**7,521**	**1,763**	**5,758**	**82,526**	**23,860**	**58,666**	**92,118**	**36,595**	**55,523**

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	$18	$4	$14	$366	$79	$287	$476	$90	$385
Bureau of the Census	12		12	179		179	176		176
Economic and Statistical Analysis	4		4	61		61	69		69
Economic Development Assistance	(**)		(**)	(**)		(**)	10		10
Promotion of Industry and Commerce	20		20	248		248	249		249
Science and technology:									
National Oceanic and Atmospheric Administration	114	1	113	1,262	16	1,246	1,091	15	1,076
Patent and Trademark Office	−3		−3	72		72	96		96
National Bureau of Standards	8		8	125		125	130		130
National Telecommunications and Information Administration	3		3	32		32	32		32
Total—Science and technology	121	1	120	1,490	16	1,474	1,349	15	1,334
Proprietary receipts from the public		12	−12		90	−90		73	−73
Intrabudgetary transactions	(**)		(**)	−76		−76	−11		−11
Total—Department of Commerce	**175**	**17**	**158**	**2,269**	**185**	**2,084**	**2,317**	**178**	**2,140**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,296		2,296	27,634		27,634	26,212		26,212
Department of the Navy	1,962		1,962	23,566		23,566	22,259		22,259
Department of the Air Force	1,677		1,677	20,311		20,311	19,371		19,371
Total—Military personnel	5,935		5,935	71,511		71,511	67,842		67,842
Operation and maintenance:									
Department of the Army	2,013		2,013	21,040		21,040	19,452		19,452
Department of the Navy	2,485		2,485	25,002		25,002	25,461		25,461
Department of the Air Force	1,935		1,935	21,300		21,300	20,203		20,203
Defense agencies	672		672	7,917		7,917	7,232		7,232
Total—Operation and maintenance	7,105		7,105	75,259		75,259	72,348		72,348
Procurement:									
Department of the Army	1,471		1,471	15,047		15,047	15,145		15,145
Department of the Navy	2,565		2,565	27,814		27,814	25,750		25,750
Department of the Air Force	2,830		2,830	32,638		32,638	28,445		28,445
Defense agencies	103		103	1,017		1,017	1,041		1,041
Total—Procurement	6,969		6,969	76,517		76,517	70,381		70,381
Research, development, test, and evaluation:									
Department of the Army	371		371	3,984		3,984	3,950		3,950
Department of the Navy	1,066		1,066	9,,667		9,667	8,054		8,054
Department of the Air Force	1,204		1,204	13,417		13,417	11,573		11,573
Defense agencies	566		566	5,215		5,215	3,527		3,527
Total—Research, development, test, and evaluation	3,207		3,207	32,283		32,283	27,103		27,103
Military construction									
Department of the Army	143		143	1,519		1,519	1,133		1,133
Department of the Navy	142		142	1,395		1,395	1,267		1,267
Department of the Air Force	188		188	1,710		1,710	1,524		1,524
Defense agencies	26		26	443		443	336		336
Total—Military construction	499		499	5,067		5,067	4,260		4,260
Family housing	283	(**)	283	2,819	(**)	2,819	2,643	1	2,642
Revolving and management funds:									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds									
Department of the Army	−35		−35	817		817	−159		−159
Department of the Navy:									
FFB direct loans[1]	1		1	571	133	439	1,536	220	1,316
Other	−159		−159	151		151	−610		−610
Department of the Air Force	383		383	1,158		1,158	389		389
Defense agencies	−191		−191	312		312	397		397
Other	38	33	5	364	307	56	281	289	−8
Proprietary receipts from the public		333	−333		732	−732		511	−511
Intrabudgetary transactions	−381		−381	−21		−21	−21		−21
Total—Department of Defense—Military	**23,654**	**366**	**23,288**	**266,811**	**1,175**	**265,636**	**246,394**	**1,023**	**245,371**

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	$13		$13	$131		$131	$138		$138
Construction, general	111		111	908		908	1,033		1,033
Operation and maintenance, general	157		157	1,314		1,314	1,315		1,315
Flood control and coastal emergencies	45		45	357		357	368		368
Other	−35		−35	136		136	228		228
Proprietary receipts from the public		$7	−7		$52	−52		$71	−71
Total—Corps of Engineers	291	7	285	2,847	52	2,794	3,081	71	3,010
Military retirement fund:									
Payments to military retirement fund				10,500		10,500	9,500		9,500
Military retirement fund	1,481		1,481	17,621		17,621	15,801		15,801
Intrabudgetary transactions				−10,500		−10,500	−9,500		−9,500
Other	6	(**)	6	72	(**)	71	39	1	39
Proprietary receipts from the public		1	−1		6	−6		7	−7
Total—Department of Defense—Civil	**1,779**	**7**	**1,771**	**20,539**	**59**	**20,480**	**18,921**	**79**	**18,842**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	183		183	3,405		3,405	4,207		4,207
Impact aid	24		24	684		684	647		647
Special programs	69		69	219		219	526		526
Indian education	3		3	62		62	82		82
Total—Office of Elementary and Secondary Education	279		279	4,370		4,370	5,463		5,463
Office of Bilingual Education and Minority Languages Affairs	24		24	120		120	158		158
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	206		206	1,628		1,628	1,018		1,018
Rehabilitation services and handicapped research	96		96	1,311		1,311	798		798
Payments to institutions for the handicapped	8		8	82		82	83		83
Office of Vocational and Adult Education	72		72	1,035		1,035	658		658
Office of Postsecondary Education:									
College housing loans	1	36	−35	82	186	−104	115	279	−164
Student financial assistance	476		476	5,435		5,435	4,163		4,163
Guaranteed student loans	286		286	3,353		3,353	3,535		3,535
Higher education	87		87	102		102	405		405
Howard University	15		15	130		130	178		178
Higher education facilities loans and insurance	−1		−1	2		2	5		5
Total—Office of Postsecondary Education	863	36	827	9,103	186	8,918	8,401	279	8,122
Office of Educational Research and Improvement	23		23	15		15	114		114
Departmental management	20		20	262		262	287		287
Proprietary receipts from the public		6	−6		67	−67		19	−19
Total—Department of Education	**1,592**	**42**	**1,550**	**17,926**	**253**	**17,673**	**16,980**	**298**	**16,682**
Department of Energy:									
Atomic energy defense activities	638		638	7,445		7,445	7,098		7,098
Energy programs:									
General science and research activities	54		54	671		671	707		707
Energy supply, R and D activities	130		130	2,015		2,015	2,106		2,106
Uranium supply and enrichment activities	193		193	1,260		1,260	1,711		1,711
Fossil energy research and development	29		29	336		336	337		337
Naval petroleum and oil shale reserves	12		12	160		160	153		153
Energy conservation	41		41	483		483	464		464
Strategic petroleum reserve[1]	43		43	592		592	1,833		1,833
Alternative fuels productions:									
FFB direct loans[1]							247	1,537	−1,290
Nuclear waste disposal fund	33		33	385		385	317		317
Other	36		36	422		422	1,901	12	1,888
Total—Energy programs	571		571	6,324		6,324	9,776	1,549	8,227
Power Marketing Administration	245	89	156	1,376	1,158	219	1,386	1,486	−100
Departmental administration	35		35	386		386	368		368
Proprietary receipts from the public		713	−713		3,276	−3,276		5,081	−5,081
Intrabudgetary transactions	−12		−12	−73		−73	74		74
Total—Department of Energy	**1,477**	**802**	**675**	**15,458**	**4,434**	**11,025**	**18,702**	**8,116**	**10,586**

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services Except Social Security:									
Public Health Service:									
Food and Drug Administration	$31	(**)	$31	$420	$3	$417	$420	$3	$418
Health Resources and Services Administration:									
Public enterprise funds	−1	$1	−2	22	1	22	20	3	16
Health resources and services	105		105	1,484		1,484	1,419		1,419
Indian health and facilities	71		71	870		870	872		872
FFB loan asset purchases[1]	1		1	−18	4	−22	3	19	16
Centers for Disease Control	30		30	429		429	368		368
National Institutes of Health:									
Cancer research	65		65	1,162		1,162	1,100		1,100
Heart, lung, and blood research	48		48	840		840	736		736
Arthritis, diabetes, and digestive and kidney diseases	36		36	551		551	483		483
Neurological and communicative disorders and stroke	22		22	402		402	348		348
Allergy and infectious diseases	24		24	359		359	333		333
General medical sciences	41		41	487		487	447		447
Child health and human development	16		16	301		301	285		285
Other research institutes	35		35	586		586	579		579
Research resources	32		32	310		310	264		264
Other	31		31	117		117	96		96
Total—National Institutes of Health	350		350	5,115		5,115	4,670		4,670
Alcohol, Drug Abuse, and Mental Health Administration	68		68	980		980	938		938
Office of Assistant Secretary for Health	19		19	200		200	180		180
Total—Public Health Service	675	1	674	9,501	8	9,493	8,891	25	8,866
Health Care Financing Administration:									
Grants to States for Medicaid	2,089		2,089	24,995		24,995	22,655		22,655
Payments to health care trust funds	1,525		1,525	18,330		18,330	19,246		19,246
Program management	11		11	90		90	60		60
Federal hospital insurance trust fund:									
Benefit payments	4,154		4,154	49,018		49,018	47,841		47,841
Administrative expenses and construction	52		52	667		667	813		813
Interest on normalized tax transfers							13		13
Total—FHI trust fund	4,206		4,206	49,685		49,685	48,667		48,667
Federal supplementary medical ins. trust fund:									
Benefit payments	2,343		2,343	25,169		25,169	21,808		21,808
Administrative expenses and construction	83		83	1,048		1,048	923		923
Total—FSMI trust fund	2,426		2,426	26,217		26,217	22,730		22,730
Total—Health Care Financing Administration	10,257		10,257	119,318		119,318	113,359		113,359
Social Security Administration:									
Payments to social security trust funds	190		190	8,971		8,971	7,187		7,187
Special benefits for disabled coal miners	81		81	994		994	1,040		1,040
Supplemental security income program	−29		−29	10,345		10,345	9,606		9,606
Assistance payments program	615		615	9,279		9,279	8,625		8,625
Child support enforcement	45		45	654		654	599		599
Low income home energy assistance	59		59	2,048		2,048	2,141		2,141
Refugee and entrant assistance	81		81	441		441	442		442
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Total—Social Security Administration	1,042		1,042	32,732		32,732	29,640		29,640
Human Development Services:									
Social services block grants	164		164	2,671		2,671	2,743		2,743
Human development services	186		186	1,933		1,933	1,910		1,910
Family social services	48		48	808		808	749		749
Work incentives	88		88	234		234	279		279
Community services	21		21	354		354	376		376
Other		(**)	(**)	(**)	2	−2	1	1	−1
Total—Human Development Services	506	(**)	506	6,000	2	5,998	6,058	1	6,056
Departmental management	6		6	189		189	220		220
Proprietary receipts from the public		488	−488		5,767	−5,767		5,586	−5,586
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−1,480		−1,480	−18,076		−18,076	−17,898		−17,898
Payments for tax and other credits:									
Federal hospital insurance trust fund	−45		−45	−254		−254	−1,348		−1,348
Other				−383		383	1,207		−1,207
Total—Department of Health and Human Services, Except Social Security	**10,961**	**489**	**10,472**	**149,027**	**5,776**	**143,251**	**137,715**	**5,612**	**132,103**

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Social Security: [1]									
Federal old-age and survivors insurance trust fund:									
Benefit payments	$14,783		$14,783	$174,364		$174,364	$165,422		$165,422
Administrative expenses and construction	116		116	1,610		1,610	1,588		1,588
Payment to railroad retirement account				2,585		2,585	2,310		2,310
Interest expense on interfund borrowings				542		542	1,571		1,571
Interest on normalized tax transfers				471		471	722		722
Total—FOASI trust fund	14,899		14,899	179,572		179,572	171,614		171,614
Federal disability insurance trust fund:									
Benefit payments	1,658		1,658	19,531		19,531	18,657		18,657
Administrative expenses and construction	51		51	600		600	603		603
Payment to railroad retirement account				68		68	43		43
Interest on normalized tax transfers				45		45	69		69
Total—FDI trust fund	1,709		1,709	20,243		20,243	19,372		19,372
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions [2]	−190		−190	−9,130		−9,130	−7,551		−7,551
Total—Department of Health and Human Services, Social Security	**16,418**	**(**)**	**16,418**	**190,684**	**(**)**	**190,684**	**183,434**	**(**)**	**183,434**
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	415	$548	−133	3,601	$5,291	−1,690	3,305	$3,959	654
Housing for the elderly or handicapped fund	44	41	3	998	467	531	936	435	501
Other	1	6	−4	44	59	−15	84	57	28
Rent supplement payments	4		4	47		47	66		66
Homeownership assistance	2		2	210		210	280		280
Rental housing assistance	69		69	633		633	607		607
Low-rent public housing	7		7	1,700		1,700	2,204		2,204
Lower income housing assistance	414		414	7,431		7,431	6,817		6,817
Other	10		10	73		73	−12		−12
Total—Housing Programs	967	595	372	14,736	5,817	8,919	14,288	4,450	9,837
Public and Indian Housing:									
Low-rent housing—loans and other expenses	108	11	97	1,106	94	1,012	14,314	428	13,885
Payments for operation of low-income housing projects	94		94	1,181		1,181	1,205		1,205
FFB direct loans [1]					35	−35		32	−32
Total—Public and Indian Housing	202	11	191	2,287	129	2,158	15,519	461	15,058
Government National Mortgage Association:									
Management and liquidating functions fund	24	16	8	323	1,082	−758	568	1,122	−554
Guarantees of mortgage-backed securities	3	23	−20	26	319	−293	27	261	−234
Participation sales fund	−33		−33	−88		−88	−103		−103
Total—Government National Mortgage Association	−5	39	−44	261	1,400	−1,139	493	1,383	−891
Community Planning and Development:									
Public enterprise fund	14	14	−1	103	137	−33	107	138	−31
FFB direct loans [1]	1	5	−4	75	65	10	103	21	81
Community development grants	266		266	3,326		3,326	3,817		3,817
Urban development grants	30		30	461		461	497		497
Other	12		12	90		90	26		26
Total—Community Planning and Development	323	20	303	4,055	202	3,853	4,549	160	4,390
Management and administration	8		8	297		297	275		275
Other	3		3	51		51	51		51
Total—Department of Housing and Urban Development	**1,497**	**664**	**833**	**21,687**	**7,548**	**14,139**	**35,174**	**6,454**	**28,720**

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management									
Management of lands and resources	$52		$52	$446		$446	$449		$449
Payments in lieu of taxes	99		99	100		100	103		103
Payments to States and counties for general purpose fiscal assistance	1		1	16		16	132		132
Other	8		8	86		86	101		101
Minerals Management Service	32		32	580		580	699		699
Office of Surface Mining Reclamation and Enforcement	38		38	327		327	272		272
Total—Land and minerals management	231		231	1,555		1,555	1,757		1,757
Water and science:									
Bureau of Reclamation:									
Construction program	80	$9	71	840	$89	752	739	$83	656
Operation and maintenance	12		12	147		147	141		141
Other	13		13	152		152	156		156
Geological Survey	36		36	429		429	451		451
Bureau of Mines	13	2	11	151	27	124	169	24	145
Total—Water and science	154	11	143	1,718	115	1,603	1,657	106	1,550
Fish and wildlife and parks:									
United States Fish and Wildlife Service	49		49	597		597	577		577
National Park Service	101		101	959		959	1,071		1,071
Total—Fish and wildlife and parks	149		149	1,556		1,556	1,649		1,649
Bureau of Indian Affairs:									
Operation of Indian programs	69		69	864		864	954		954
Construction	6		6	111		111	122		122
Indian tribal funds	14		14	308		308	348		348
Other	14	4	10	72	13	59	63	11	52
Total—Bureau of Indian Affairs	103	4	99	1,355	13	1,343	1,487	11	1,476
Territorial and International Affairs:									
FFB direct loans[1]		(**)	(**)		1	−1		1	−1
Other	85		85	263		263	240		240
Departmental offices	5		5	101		101	88		88
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska					1	−1		4	−4
Other		103	−103		1,620	−1,620		1,900	−1,900
Intrabudgetary transactions	(**)		(**)	−7		−7	−28		−28
Total—Department of the Interior	**727**	**119**	**608**	**6,542**	**1,751**	**4,791**	**6,850**	**2,023**	**4,826**
Department of Justice:									
General administration	−3		−3	61		61	71		71
United States Parole Commission	1		1	9		9	9		9
Legal activities	69		69	781		781	784		784
Interagency law enforcement	(**)		(**)	7		7	75		75
Federal Bureau of Investigation	84		84	1,183		1,183	1,072		1,072
Drug Enforcement Administration	39		39	348		348	332		332
Immigration and Naturalization Service	47		47	584		584	557		557
Federal Prison System	52	3	50	661	34	628	574	26	548
Office of Justice Programs	14		14	167	(**)	167	139		139
Total—Department of Justice	**301**	**3**	**299**	**3,802**	**34**	**3,768**	**3,612**	**26**	**3,586**
Department of Labor:									
Employment and Training Administration:									
Program administration	3		3	62		62	57		57
Training and employment services	326		326	3,726		3,726	3,415		3,415
Community service employment for older Americans	1		1	262		262	320		320
Federal unemployment benefits and allowances	15		15	14		14	51		51
State unemployment insurance and employment service operation	−16		−16	25		25	−27		−27
Advances to the unemployment trust fund and other funds	1		1	163		163	1,586		1,586
Other	(**)		(**)	−6		−6	−18		−18

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	$1,233		$1,233	$16,036		$16,036	$15,899		$15,899
State administrative expenses	195		195	2,360		2,360	2,375		2,375
Federal administrative expenses	9		9	131		131	114		114
Veterans employment and training	10		10	120		120	111		111
Interest on refunds of taxes	(**)		(**)	9		9	6		6
Repayment of advances from the general fund	2,019		2,019	2,963		2,963	5,121		5,121
Railroad unemployment insurance:									
Railroad unemployment benefits	10		10	181		181	175		175
Administrative expenses	−1		−1	19		19	19		19
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	3,476		3,476	21,819		21,819	23,826		23,826
Total—Employment and Training Administration	3,807		3,807	26,064		26,064	29,211		29,211
Labor-Management Services	4		4	54		54	59		59
Pension Benefit Guaranty Corporation	21	$11	10	241	$347	−106	192	$211	−19
Employment Standards Administration:									
Salaries and expenses	12		12	178		178	178		178
Special benefits	80		80	270		270	201		201
Black lung disability trust fund	57		57	618		618	898		898
Special workers' compensation expenses	5		5	64		64	57		57
Occupational Safety and Health Administration	19		19	211		211	210		210
Mine Safety and Health Administration	12		12	147		147	151		151
Bureau of Labor Statistics	14		14	148		148	142		142
Departmental management	5		5	132		132	136		136
Proprietary receipts from the public		322	−322		334	−334		283	−283
Intrabudgetary transactions	−2,062		−2,062	−3,306		−3,306	−7,048		−7,048
Total—Department of Labor	**1,974**	**333**	**1,641**	**24,822**	**681**	**24,141**	**24,387**	**494**	**23,893**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	155		155	1,443		1,443	1,216		1,216
Acquisition, operation, and maintenance of buildings abroad	28		28	248		248	222		222
Payment to Foreign Service retirement and disability fund	188		188	306		306	335		335
Foreign Service retirement and disability fund	21		21	245		245	210		210
Other	−1		−1	26		26	23		23
Total—Administration of Foreign Affairs	390		390	2,268		2,268	2,006		2,006
International Organizations and Conferences	−1		−1	499		499	540		540
International Commissions	1		1	25		25	24		24
Migration and Refugee Assistance	30		30	330		330	358		358
International Narcotics Control	6		6	58		58	52		52
Other	3		3	40		40	45		45
Proprietary receipts from the public		4	−4		6	−6		1	−1
Intrabudgetary transactions	−188		−188	−351		−351	−379		−379
Total—Department of State	**242**	**4**	**239**	**2,870**	**6**	**2,864**	**2,646**	**1**	**2,645**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,798		1,798	13,951		13,951	12,584		12,584
Other	6		6	48	3	45	17		17
Other programs	17		17	188		188	282		282
Total—Federal Highway Administration	1,821		1,821	14,188	3	14,185	12,883		12,883
National Highway Traffic Safety Administration:									
Operations and research	−2		−2	55		55	60		60
Trust fund share of highway safety programs	21		21	159		159	141		141
Other	(**)		(**)	−2		−2	1		1

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration:									
Public enterprise funds	$2	(**)	$2	$22	$2	$21	$30	$27	$3
Northeast corridor improvement program	9		9	97		97	153		153
Grants to National Railroad Passenger Corporation	1		1	680		680	764		764
FFB direct loans[1]				2	107	106	4	10	−6
Other	105		105	200		200	118		118
Total—Federal Railroad Administration	117	(**)	117	1,002	109	892	1,069	37	1,032
Urban Mass Transportation Administration:									
Formula grants	124		124	1,652		1,652	1,409		1,409
Discretionary grants	31		31	633		633	507		507
Other	99		99	1,059		1,059	1,441		1,441
Federal Aviation Administration:									
Operations	186		186	2,291		2,291	1,612		1,612
Other	6		6	44	(**)	44	69	(**)	69
Airport and airway trust fund									
Grants-in-aid for airports	84		84	853		853	789		789
Facilities and equipment	92		92	758		758	425		425
Research, engineering and development	28		28	293		293	262		262
Operations	14		14	435		435	1,110		1,110
Total—Airport and airway trust fund	219		219	2,339		2,339	2,586		2,586
Total—Federal Aviation Administration	410		410	4,673	(**)	4,673	4,267	(**)	4,267
Coast Guard:									
Operating expenses	147		147	1,611		1,611	1,702		1,702
Acquisition, construction, and improvements	59		59	442		442	444		444
Retired pay	28		28	336		336	299		299
Other	−11	(**)	−11	115	4	111	125	4	120
Total—Coast Guard	223	(**)	223	2,504	4	2,500	2,569	4	2,564
Maritime Administration:									
Public enterprise funds	66	$13	53	1,481	359	1,122	475	233	242
Operating-differential subsidies	20		20	288		288	352		352
Other	6		6	83		83	92		92
Other	8	1	7	165	13	152	163	12	151
Proprietary receipts from the public		9	−9		75	−75		64	−64
Intrabudgetary transactions	−5		−5	−11		−11	−56		−56
Total—Department of Transportation	**2,940**	**24**	**2,916**	**27,928**	**563**	**27,365**	**25,372**	**350**	**25,022**
Department of the Treasury:									
Departmental offices	−77		−77	−703		−703	−486		−486
Office of Revenue Sharing:									
Salaries and expenses	(**)		(**)	7		7	8		8
General revenue sharing	730		730	5,114		5,114	4,584		4,584
Federal Law Enforcement Training Center	2		2	17		17	18		18
Financial Management Service:									
Salaries and expenses	25		25	247		247	242		242
Claims, judgements, and relief acts	27		27	277		277	314		314
Energy security reserve	2		2	30		30	41		41
Other	(**)		(**)	632		632	106		106
Total—Financial Management Service	54		54	1,186		1,186	703		703
Federal Financing Bank.[1]									
Oregon veterans housing					60	−60	60		60
Other	1,754	1,916	−162	14,982	15,244	−262	20,161	20,458	−298
Bureau of Alcohol, Tobacco and Firearms	13		13	166		166	169		169
United States Customs Service	67		67	776		776	755		755
Bureau of Engraving and Printing	(**)		(**)	−33		−33	−35		−35
United States Mint	−2		−2	165		165	66		66
Bureau of the Public Debt	9		9	183		183	191		191

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	$7		$7	$87		$87	$106		$106
Processing tax returns	83		83	1,206		1,206	1,042		1,042
Examinations and appeals	100		100	1,379		1,379	1,360		1,360
Investigation, collection and taxpayer service	80		80	1,081		1,081	1,055		1,055
Payment where credit exceeds liability for tax	16		16	1,415		1,415	1,100		1,100
Refunding internal revenue collections, interest	128		128	1,814		1,814	1,750		1,750
Internal revenue collections for Puerto Rico	23		23	205		205	336		336
Other	1	(**)	(**)	3	$2	1	3	$3	(**)
Total—Internal Revenue Service	438	(**)	438	7,190	2	7,188	6,749	3	6,746
United States Secret Service	18		18	290		290	300		300
Comptroller of the Currency	18	$8	10	208	222	−14	169	184	−15
Interest on the public debt:									
Public issues (accrual basis)	12,986		12,986	156,586		156,586	148,151		148,151
Special issues (cash basis)	−141		−141	30,531		[3]30,531	30,794		30,794
Total—Interest on the public debt	12,845		12,845	187,117		187,117	178,945		178,945
Proprietary receipts from the public		64	−64		2,526	−2,526		3,060	−3,060
Receipts from off-budget Federal entities[1]				−516		−516	−791		−791
Intrabudgetary transactions	−4,159		−4,159	−21,935		−21,935	−22,875		−22,875
Total—Department of the Treasury	**11,709**	**1,987**	**9,721**	**194,214**	**18,054**	**176,160**	**188,691**	**23,705**	**164,987**
Environmental Protection Agency:									
Salaries and expenses	52		52	659		659	631		631
Research and development	17		17	192		192	161		161
Abatement, control, and compliance	43		43	479		479	441		441
Construction grants	269		269	3,113		3,113	2,900		2,900
Hazardous substance response trust fund	7		7	437		437	382		382
Other	48	(**)	48	203	1	203	49	1	48
Proprietary receipts from the public		1	−1		16	−16		8	−8
Intrabudgetary transactions	−48		−48	−198		−198	−44		−44
Total—Environmental Protection Agency	**389**	**1**	**388**	**4,885**	**17**	**4,869**	**4,520**	**9**	**4,511**
General Services Administration:									
Real property activities:									
FFB direct loans[1]					3	−3		5	−5
Federal buildings fund	130		130	25		25	−205		−205
Personal property activities	−28		−28	259		259	90		90
Information Resources Management Service	70		70	30		30	15		15
Federal property resources activities	4		4	−145		−145	−201		−201
General Activities	9		9	130		130	151	(**)	151
Proprietary receipts from the public		7	−7		70	−70		63	−63
Other		−8	8		−60	60		(**)	(**)
Total—General Services Administration	**185**	**−1**	**187**	**299**	**13**	**286**	**−150**	**68**	**−219**
National Aeronautics and Space Administration:									
Research and development	343		343	2,615		2,615	2,118		2,118
Space flight, control, and data communications:									
FFB direct loans[1]								67	−67
Other	265		265	3,267		3,267	3,707		3,707
Construction of facilities	26		26	189		189	170		170
Research and program management	94		94	1,332		1,332	1,322		1,322
Other				(**)		(**)	(**)		(**)
Total—National Aeronautics and Space Administration	**728**		**728**	**7,403**		**7,403**	**7,318**	**67**	**7,251**
Office of Personnel Management:									
Salaries and expenses	−34		−34	87		87	111		111
Government payment for annuitants, employees health benefits	117		117	876		876	1,485		1,485
Payment to civil service retirement and disability fund	16,530		16,530	16,531		16,531	16,091		16,091
Civil service retirement and disability fund	2,069		2,069	24,023		24,023	23,092		23,092
Employees health benefits fund	553	505	48	7,269	7,508	−239	6,573	6,833	−260
Employees life insurance fund	77	72	5	919	1,679	−760	902	1,576	−674
Retired employees health benefits fund	1	1	(**)	11	11	(**)	11	15	−4
Other	4		4	(**)		(**)	13		13
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	−16,530		−16,530	−16,531		−16,531	−16,091		−16,091
Other	−3		−3	−33		33	35		−35
Total—Office of Personnel Management	**2,784**	**577**	**2,206**	**33,153**	**9,198**	**23,955**	**32,151**	**8,424**	**23,727**

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	$110	$104	$6	$1,178	$974	$203	$1,163	$889	$275
Disaster loan fund	30	52	−22	557	728	−172	525	798	−273
Other	2	3	−1	33	17	16	31	18	14
Salaries and expenses	20		20	283		283	267		267
FFB direct loans[1]	21	10	10	308	145	163	525	120	405
FFB asset purchases[1]		1	−1		7	−7		7	−7
Other	(**)		(**)	3		3	1	(**)	1
Total—Small Business Administration	**183**	**170**	**13**	**2,361**	**1,871**	**490**	**2,512**	**1,832**	**680**
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	183	274	−91	1,882	1,719	163	1,637	1,359	278
Direct loan revolving fund	1	5	−3	29	57	−29	22	63	−41
Other	37	37	(**)	489	461	27	425	454	−29
Compensation and pensions	49		49	14,412		14,412	14,217		14,217
Readjustment benefits	25		25	962		962	1,227		1,227
Medical care	730		730	9,095		9,095	8,722		8,722
Medical and prosthetic research	14		14	181		181	215		215
General operating expenses	40		40	730		730	724		724
Construction projects	33		33	522		522	521		521
Post-Vietnam era veterans education account	12		12	225		225	182		182
Insurance funds:									
National service life	77		77	1,037		1,037	956		956
United States government life	3		3	45		45	46		46
Veterans special life	5	4	1	72	144	−72	68	135	−67
Other	1		1	116		116	97		97
Proprietary receipts from the public:									
National service life		34	−34		441	−441		421	−421
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other		30	−30		322	−322		216	−216
Intrabudgetary transactions	−5		−5	−116		−116	−80		−80
Total—Veterans Administration	**1,206**	**384**	**822**	**29,680**	**3,145**	**26,536**	**28,980**	**2,648**	**26,333**
Independent agencies:									
Action	11		11	154		154	129		129
Board for International Broadcasting	2		2	127		127	97		97
Consumer Product Safety Commission	2		2	35		35	35		35
Corporation for Public Broadcasting				160		160	151		151
District of Columbia:									
Federal payment				530		530	548		548
Proprietary receipts from the public					564	−564		311	−311
Equal Employment Opportunity Commission	11		11	159		159	158		158
Export-Import Bank of the United States	503	223	280	2,860	4,027	−1,167	3,790	4,174	−384
Federal Communications Commission	7		7	92		92	94		94
Federal Deposit Insurance Corporation	1,025	923	102	9,334	9,072	262	4,209	6,151	−1,942
Federal Emergency Management Agency:									
Public enterprise funds	19	30	−11	444	285	159	241	346	−105
Salaries and expenses	7		7	118		118	133		133
Emergency management and planning assistance	32		32	292		292	372		372
Emergency food distribution and shelter program	(**)		(**)	89		89	69		69
Other							(**)		(**)
Federal Home Loan Bank Board:									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	29	18	11	70	59	11	84	84	(**)
Federal Savings and Loan Insurance Corp. fund	581	350	231	3,896	2,836	1,060	3,141	2,726	414
Other									
Federal Trade Commission	5		5	62		62	65		65
Intragovernmental agencies:									
Washington Metropolitan Area Transit Authority				56		56	71		71
Appalachian Regional Commission	19	(**)	19	161	2	159	206	2	204
Other	(**)		(**)	3		3	3		3
Interstate Commerce Commission	3		3	45		45	50		50
Legal Services Corporation	25		25	305		305	300		300
Merit Systems Protection Board	1		1	23		23	23		23
National Archives and Record Administration	5		5	96		96	100	(**)	100
National Credit Union Administration:									
Central liquidity facility	18	40	−22	238	356	−118	1,079	1,125	−47
Other	−16	3	−18	−8	242	−250	53	861	−808

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	$17		$17	$160		$160	$149		$149
National Endowment for the Humanities	13		13	136		136	149		149
Institute of Museum Services	1		1	24		24	19		19
National Labor Relations Board	9		9	132		132	134		134
National Science Foundation	152		152	1,550		1,550	1,313		1,313
National Transportation Safety Board	2		2	22		22	22		22
NuclearRegulatory Commission	32		32	421		421	468		468
Panama Canal Commission	32	$41	−9	412	$441	−30	413	$416	−3
Postal Service:[1]									
Public Enterprise Funds	2,915	1,560	1,355	31,631	31,588	42	30,017	29,875	142
Payment to the Postal Service Fund				716		716	1,210		1,210
Railroad Retirement Board:									
Federal windfall subsidy	29		29	373		373	400		400
Federal payment to the railroad retirement accounts	388		388	437		437	−1		−1
Milwaukee railroad restructuring, administration	(**)		(**)	2		2	(**)		(**)
Railroad retirement accounts:									
Social security equivalent benefit account	314		314	3,783		3,783	3,596		3,596
Benefits payments and claims	192		192	2,192		2,192	2,216		2,216
Advances to the railroad retirement account from the FOASI trust fund	−117		−117	−762		−762			
Advances to the railroad retirement account from the FDI trust fund	−8		−8	−57		−57	−1		−1
Disbursements for the payment of FOASI benefits	118		118	763		763	−1		−1
Disbursements for the payment of FDI benefits	8		8	56		56	(**)		(**)
Administrative expenses	10		10	57		57	49		49
Interest on refunds of taxes	(**)		(**)	1		1	7		7
Intrabudgetary transactions:									
Railroad retirement account:									
Payments from other funds to railroad retirement trust funds				−2,653		−2,653	−2,353		−2,353
Interest on advances to railroad accounts							−5		−5
Federal payments to the railroad social security equivalent benefit account				199		199	222		222
Federal payments to the rail industry pension fund	−387		−387	−412		−412			
Total—Railroad Retirement Board	546		546	3,980		3,980	4,129		4,129
Securities and Exchange Commission	7		7	104		104	103		103
Smithsonian Institution	18		18	224		224	226		226
Tennessee Valley Authority:									
FFB direct loans[1]	33		33	3,535	3,347	188	206	110	96
Other	581	790	−209	5,910	5,193	717	5,603	4,688	914
United States Information Agency	78		78	780	(**)	780	695	(**)	694
United States Railway Association	(**)		(**)	2		2	29	4	25
United States Synthetic Fuels Corp[1]				23	23		38	38	
Other independent agencies	25	2	23	421	67	354	397	24	373
Total—Independent agencies	**6,750**	**3,980**	**2,770**	**69,524**	**58,102**	**11,422**	**60,519**	**50,938**	**9,580**
Undistributed offsetting receipts:									
Other interest					1,072	−1,072		2	−2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	−2		−2	−2		−2
Department of Defense—Civil:									
Education Benefits fund	−22		−22	−237		−237	−61		−61
Military retirement fund	−1,260		−1,260	−17,429		−17,429	−16,964		−16,964
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	−235		−235	−2,608		−2,608	−2,288		−2,288
Federal disability insurance trust fund (OFF-BUDGET)[1]	−22		−22	−249		−249	−221		−221
Federal hospital insurance trust fund	−142		−142	−1,604		−1,604	−1,449		−1,449
Department of State:									
Foreign Service retirement and disability fund	−4		−4	−42		−42	−40		−40
Office of Personnel Management:									
Civil Service retirement and disability fund	−1,782		−1,782	−6,357		−6,357	−6,334		−6,334
Subtotal	−3,467		−3,467	−28,528		−28,528	−27,359		−27,359

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1986 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	−$10		−$10	−$10		−$10
Department of Defense—Civil:									
Education benefits fund	$2		$2	29		29	8		8
Military retirement fund	450		450	1,087		[3]1,087	−962		−962
Soldiers' and Airmen's Home permanent fund				−13		13	−17		−17
Corps of Engineers	−21		−21	−36		−36	−18		−18
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)[1]	−26		−26	−3,698		−3,698	−3,537		−3,537
Federal disability insurance trust fund (OFF-BUDGET)[1]	2		2	−631		−631	−580		−580
Federal hospital insurance trust fund	−3		−3	−2,809		−2,809	−2,016		−2,016
Federal supplementary medical insurance trust fund	−14		−14	−1,228		−1,228	−1,154		−1,154
Department of Labor:									
Unemployment trust fund	−15		−15	−1,683		−1,683	−1,242		−1,242
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	−282		−282	−245		−245
Department of Transportation:									
Airport and airway trust fund	(**)		(**)	−829		−829	−746		−746
Highway trust fund	−22		−22	−1,337		−1,337	−1,313		−1,313
Environmental Protection Agency:									
Post-closure liability trust fund	−1		−1	−3		−3	−1		−1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−50		−50	−14,980		−14,980	−13,017		−13,017
Veterans Administration:									
United States government life insurance fund	(**)		(**)	−20		−20	−21		−21
National service life insurance fund	−1		−1	−924		−924	−882		−882
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−29		−29	−422		−422	−191		−191
Other	−37		−37	−84		−84	−103		−103
Subtotal	233		233	−27,873		−27,873	−26,047		−26,047
Unrealized Discount on trust fund investments	53		53	72		72	−22		−22
Rents and royalties on the Outer Continental Shelf lands		$329	−329		$4,716	−4,716		$5,542	−5,542
Total—Undistributed offsetting receipts	−3,181	329	−3,510	−56,330	5,788	−62,118	−53,429	5,544	−58,973
Total outlays	95,694	13,944	81,750	1,145,968	156,180	[4]989,789	1,112,385	166,397	945,987
Total on-budget	79,557	13,944	65,614	962,470	156,180	806,291	935,577	166,397	769,180
Total off-budget	16,136	(**)	16,136	183,498	(**)	183,498	176,808	(**)	176,807
Total surplus (+) or deficit(−)			−3,737			−220,698			−211,931
Total on-budget			−5,636			−237,428			−221,294
Total off-budget			+1,898			+16,731			+9,363

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	$35,037	$35,259
Receipts from off-budget Federal entities	516	791
Intrabudgetary transactions	144,433	144,444
Total receipts offset against outlays	179,986	180,494

[1]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget

[2]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks

[3]Includes purchase of public debt securities at a premium of $3 1 billion for the DoD Military Retirement Fund

[4]Includes an adjustment to prior reporting

Note: Details may not add to totals due to rounding

Source: Financial Management Service, Department of the Treasury

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1986 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	$29,569	$287,201	$250,837	$1,823,103	$2,080,736	$2,110,304
Federal Financing Bank	1,330	15,000	....	(**)	13,670	15,000
Total public debt securities	30,899	302,201	250,837	1,823,103	2,094,406	2,125,304
Agency securities, issued under special financing authorities (See Schedule B For other agency borrowing, see Schedule C)	−2	−149	−115	4,366	4,219	4,217
Total federal securities	30,897	302,052	250,722	1,827,470	2,098,625	2,129,522
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	8,708	66,307	53,453	317,612	375,211	383,919
Total borrowing from the public	22,188	235,745	197,269	1,509,857	1,723,414	1,745,602
Accrued interest payable to the public	2,933	2,772	−650	26,709	26,547	29,481
Allocations of special drawing rights	32	755	296	5,191	5,913	5,945
Deposit funds	92	−3,441	2,093	14,385	10,852	10,944
Miscellaneous liability accounts (includes checks outstanding etc.)	3,932	4,838	945	11,639	12,545	16,477
Total liability accounts	**29,177**	**240,668**	**199,953**	**1,567,780**	**1,779,271**	**1,808,448**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S Treasury operating cash[1]:						
Federal Reserve account	6,408	3,340	−4,340	4,174	1,106	7,514
Tax and loan note accounts	14,548	10,984	−9,027	12,886	9,322	23,870
Balance	20,956	14,324	−13,367	17,060	10,428	31,384
Special drawing rights:						
Total holdings	84	1,448	1,293	6,847	8,211	8,295
SDR certificates issued to Federal Reserve Banks	.....	−400	.....	−4,618	5,018	5,018
Balance	84	1,048	1,293	2,229	3,193	3,277
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....		19,699	19,699	19,699
Maintenance of value adjustments	117	2,760	1,082	−717	1,926	2,043
Letter of credit issued to IMF	−111	−2,543	46	−7,946	−10,378	−10,489
Dollar deposits with the IMF	−8	−13	−1	−51	−56	−64
Receivable/payable (−) for interim maintenance of value adjustments	−58	213	−922	−543	−272	−331
Balance	−60	417	204	10,442	10,918	10,858
Loans to International Monetary Fund	−36	−189	−127	1,236	1,083	1,047
Other cash and monetary assets	369	2,445	1,324	8,872	10,947	11,317
Total cash and monetary assets	21,313	18,044	−10,673	39,839	36,569	57,883
Miscellaneous asset accounts	4,204	2,373	−722	15,365	13,534	17,738
Total asset accounts	**25,517**	**20,417**	**−11,396**	**55,204**	**50,103**	**75,621**
Excess of liabilities (+) or assets (−)	**+3,660**	**+220,251**	**+211,348**	**+1,512,576**	**+1,729,168**	**+1,732,827**
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	78	447	582	.....	369	447
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	**+3,737**	**+220,698**	**+211,931**	**+1,512,576**	**+1,729,537**	**+1,733,274**

[1]Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communications System and reconciling wires from Internal Revenue Service Centers Operating cash is presented on a modified cash basis, deposits are reflected as received and withdrawals are reflected as processed

No transactions

(**)Less than $500,000

Note Details may not add to totals because of rounding

Source Financial Management Service, Department of the Treasury

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	$1,729,168	$1,512,576	$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget	.	.	.
Excess of liabilities beginning of period (current basis)	1,729,168	1,512,576	1,301,228
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	3,737	220,698	211,931
Changes in composition of unified budget	.	.	.
Total surplus (–) or deficit (Table 2)[1]	3,737	220,698	211,931
Total—on-budget (Table 2)	5,636	237,428	221,294
Total—off-budget (Table 2)	–1,898	–16,731	–9,363
Transactions not applied to current year's surplus or deficit:			
Seigniorage	–29	–392	–516
Increment on gold	.	.	.
Proceeds from currency	.	.	.
Profit on sale of gold	–46	–46	–67
Net gain ( )/loss for IMF loan valuation adjustment	–2	–8	.
Total—transactions not applied to current year's surplus or deficit	–78	–447	–582
Excess of liabilities close of period	**1,732,827**	**1,732,827**	**1,512,576**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

. No transactions.

(**) Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, September 1986 and Other Periods (in millions)

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	(**)	−$3	−$25	$9	$6	$6
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	−$4	−45	−71	82	40	37
Department of Housing and Urban Development:						
Federal Housing Administration	2	−1	−22	117	115	117
Department of the Interior:						
Bureau of Land Management	(**)	−2	3	17	15	15
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	2	1	1	3	3
Department of Housing and Urban Development:						
Government National Mortgage Association	.....	.....	.....	2,165	2,165	2,165
Independent agencies:						
Postal Service	.....	.....	.....	250	250	250
Tennessee Valley Authority	.....	−100	.....	1,725	1,625	1,625
Total agency securities	**−2**	**−$149**	**−115**	**4,366**	**4,219**	**4,217**

No transactions
(**)Less than $500,000.
Note: Details may not add to totals because of rounding.
Source: Financial Management Service, Department of the Treasury

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1986 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	$3,235	$989	$5,202	$23,811	$21,565	$24,800
Commerce, Fishing Vessels, NOAA	...	...	−18	...	...	...
Federal Emergency Management Agency:						
National Insurance Development Fund	1	7	14	69	75	76
Federal Financing Bank	766	−11,477	8,166	153,075	140,832	141,598
Federal Housing Administration:						
General insurance	...	−134	−260	1,530	1,396	1,396
Special risk insurance	...	3	−75	1,909	1,912	1,912
General Services Administration:						
Pennsylvania Avenue Development Corporation	−5	−6	3	58	58	52
Rural Communication Development Fund	...	2	5	23	25	25
Rural Electrification Administration	−26	...	...	7,865	7,891	7,865
Rural Telephone Bank	...	...	8	759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	255	490	405	3,786	4,021	4,276
Agricultural credit insurance fund	55	1,845	1,734	6,220	8,010	8,065
Rural development insurance fund	50	135	210	1,726	1,811	1,861
Federal Crop Insurance Corp	...	...	113	113	113	113
Secretary of Education:						
College housing loans	−38	−38	...	2,625	2,625	2,587
Secretary of Energy:						
Alternative fuel production, DOE	...	−1,170	1,170	1,170	...	...
Bonneville Power Administration	−181	119	−65	1,340	1,640	1,459
Secretary of Housing and Urban Development:						
Housing for the elderly or handicapped	...	550	425	4,801	5,351	5,351
Low-Rent Public housing	125	−14,237	13,727	14,727	365	490
Urban renewal fund	...	...	−8	...	...	...
Secretary of the Interior:						
Bureau of Mines, helium fund	...	...	...	252	252	252
Railroad retirement account	...	793	−944	1,335	2,128	2,128
Railroad retirement social security equivalent fund	189	286	1,717	1,717	1,814	2,003
Secretary of Transportation:						
Aircraft purchase loan guarantee program	3	4	13	13	13	17
Federal ship revolving fund	30	1,245	130	130	1,345	1,375
Railroad revitalization and improvement	...	12	...	...	12	12
Rail service assistance	...	...	−64	...	...	...
Regional rail reorganization	96	96	...	...	...	96
Smithsonian Institution:						
John F. Kennedy Center parking facilities	...	...	...	20	20	20
Tennessee Valley Authority	...	...	...	150	150	150
Veterans Administration:						
Veterans direct loan program	...	...	...	1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of public debt securities	**4,555**	**−20,486**	**31,608**	**230,954**	**205,913**	**210,468**
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	−678	−1,139	−278	15,410	14,947	14,268
National Credit Union Administration	−22	−119	−50	222	126	104
Postal Service	1,250	1,164	603	1,690	1,604	2,854
Tennessee Valley Authority	−229	516	1,126	14,561	15,306	15,077
U.S. Railway Association	...	...	23	74	74	74
Total borrowing from the Federal Financing Bank	**321**	**422**	**1,424**	**31,957**	**32,057**	**32,377**

Note: Includes only amounts loaned to Federal Agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury

... No transactions

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1986 and Other Periods (in millions)

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture		−$3	$5	$7	$4	$4
Department of Commerce	−$215	−96	102	108	227	12
Department of Energy	−11	56	1,366	1,366	1,434	1,423
Department of Health and Human Services	−2	−2	5	9	9	7
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	75	1,742	718	3,783	5,450	5,525
Agency securities	(**)	−1	−4	135	134	134
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities			−11			
Special assistance function fund:						
Agency securities			−11			
Management and liquidating functions fund:						
Public debt securities	−6	−349	682	766	423	417
Agency securities	(**)	−11	84	85	74	74
Guarantees of mortgage-backed securities:						
Public debt securities	20	286	299	1,015	1,281	1,301
Agency securities		6	−64	3	9	9
Participation sales fund:						
Public debt securities	53	155	312	2,088	2,190	2,243
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities			(**)			
Other			(**)			
Department of the Interior	7	−3,415	894	7,422	3,999	4,006
Department of Labor	−10	106	19	303	419	409
Department of Transportation	1	18	−123	129	146	146
Department of the Treasury	70	−1,599	−1,163	2,080	411	481
Veterans Administration:						
Veterans reopened insurance fund	−3	−27	3	635	611	608
Independent agencies:						
Export-Import Bank of the United States	−964	52	46	73	1,088	124
Federal Emergency Management Agency:						
National insurance development fund		−150	150	150		
Federal Savings and Loan Insurance Corporation:						
Public debt securities	42	−1,040	−414	5,758	4,675	4,717
Agency securities				67	67	67
Postal Service	54	1,441	85	2,362	3,750	3,803
National Credit Union Administration	19	252	806	1,131	1,365	1,383
Other	30	102	151	1,134	1,207	1,236
Total public debt securities	−840	−2,472	3,943	30,319	28,688	27,848
Total agency securities	(**)	−6	−7	302	296	296
Total Federal funds	−840	−2,478	3,935	30,622	28,984	28,144
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	2	2	2
Library of Congress	−1		−1	1	3	1
The Judiciary:						
Judicial survivors annuity fund	(**)	11	11	102	112	113
Funds Appropriated to the President	(**)	(**)	(**)	1	1	1
Department of Agriculture	(**)	(**)	−57	4	4	4
Department of Commerce	(**)	(**)	(**)	(**)	(**)	
Department of Defense—Military	(**)	−1	5	10	9	9
Department of Defense—Civil	−652	9,235	11,635	11,635	21,521	20,870
Other	20	235	117	250	465	484
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	1,421	5,980	3,744	30,968	35,527	36,948
Federal disability insurance trust fund	−183	2,632	1,048	5,704	8,519	8,335
Federal hospital insurance trust fund:						
Public debt securities	417	17,164	4,194	20,721	37,468	37,885
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	−520	−1,312	1,620	10,736	9,944	9,424
Other	(**)	9	6	31	40	40

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1986 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	$68	−$37	−$19	$195	$90	$158
Department of Labor:						
Unemployment trust fund	−1,194	4,231	4,611	17,009	22,434	21,240
Other	−4	10	1	24	38	34
Department of State:						
Foreign service retirement and disability fund	180	478	484	2,462	2,759	2,940
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	71	1,186	977	7,410	8,525	8,596
Highway trust fund	−1,286	−443	1,102	11,942	12,785	11,499
Other		4	(**)	(**)	4	4
Department of the Treasury	9	163	182	265	420	428
Environmental Protection Agency	−44	−407	16	701	338	294
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	11,492	26,767	15,449	127,278	142,552	154,045
Agency securities				175	175	175
Employees health benefits fund	−48	243	261	1,174	1,465	1,417
Employees life insurance fund	−5	761	674	6,640	7,406	7,401
Retired employees health benefits fund		(**)	4	4	5	5
Veterans Administration:						
Government life insurance fund	−3	−24	−25	269	248	245
National service life insurance:						
Public debt securities	−45	337	336	9,296	9,678	9,633
Agency securities				135	135	135
Veterans special life insurance fund	−1	72	67	942	1,015	1,014
General Post Fund National Homes		2	10	17	19	19
Independent agencies:						
Federal Deposit Insurance Corporation	−129	−274	1,934	16,130	15,985	15,856
Harry S Truman Memorial Scholarship Trust Fund	−3	−3	3	47	47	44
Japan-United States Friendship Commission	(**)	−2	1	18	17	17
Railroad Retirement Board	−9	1,766	1,135	4,232	6,007	5,998
Other	−1	−1	−5	6	7	5
Total public debt securities	9,548	68,785	49,518	286,226	345,463	355,011
Total agency securities				765	765	765
Total trust funds	**9,548**	**68,785**	**49,518**	**286,991**	**346,228**	**355,776**
Grand total[1]	**8,708**	**66,307**	**53,453**	**317,612**	**375,211**	**383,919**

[1] In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

— No transactions

(**) Less than $500,000

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts[1]														
Individual income taxes	$30,595	$23,405	$30,199	$41,130	$25,376	$12,572	$45,120	$9,820	$36,412	$31,438	$25,764	$37,125	$348,959	$334,560
Corporation income taxes	1,181	1,390	12,287	2,825	620	8,113	8,716	1,448	10,667	3,374	1,075	11,448	63,143	61,331
Social insurance taxes and contributions:														
Employment taxes and contributions	17,843	17,472	19,006	24,383	19,201	22,229	28,391	20,844	23,672	19,675	19,529	22,819	255,062	234,646
Unemployment insurance	1,340	2,241	221	1,211	2,467	190	2,999	7,461	346	1,464	3,842	314	24,098	25,758
Other retirement contributions	382	432	429	408	372	366	366	440	382	425	367	374	4,742	4,759
Excise taxes	2,966	3,234	3,028	3,167	2,265	2,531	2,512	2,669	2,800	2,755	2,340	2,653	32,919	35,992
Estate and gift taxes	574	564	514	587	487	533	680	686	514	612	608	599	6,958	6,422
Customs duties	1,106	1,028	1,008	1,097	948	1,036	1,087	1,040	1,161	1,305	1,272	1,236	13,323	12,079
Miscellaneous receipts	1,894	1,396	1,500	1,901	1,635	1,989	1,568	1,838	1,071	1,926	1,725	1,445	19,887	18,510
Total—budget receipts this year	**57,881**	**51,163**	**68,193**	**76,710**	**53,370**	**49,557**	**91,438**	**46,246**	**77,024**	**62,974**	**56,523**	**78,013**	**769,091**	.....
(On-budget)	**43,796**	**37,611**	**52,884**	**57,465**	**38,417**	**32,203**	**69,130**	**30,004**	**58,400**	**47,571**	**41,404**	**59,978**	**568,862**	.....
(Off-budget)	**14,085**	**13,552**	**15,309**	**19,245**	**14,953**	**17,355**	**22,308**	**16,242**	**18,624**	**15,402**	**15,119**	**18,035**	**200,228**	.....
Total—budget receipts prior year	*52,251*	*51,494*	*62,404*	*70,454*	*54,049*	*49,613*	*94,599*	*39,802*	*72,151*	*57,650*	*55,781*	*73,811*	.....	*734,057*
(On-budget)	*38,948*	*38,190*	*48,554*	*54,000*	*38,071*	*34,362*	*75,595*	*24,188*	*56,365*	*41,717*	*41,217*	*56,678*	.....	*547,886*
(Off-budget)	*13,303*	*13,303*	*13,850*	*16,454*	*15,978*	*15,250*	*19,004*	*15,613*	*15,786*	*15,933*	*14,564*	*17,133*	.....	*186,170*
Outlays[1]														
Legislative Branch	140	129	171	125	133	143	118	131	224	141	107	103	1,665	1,610
The Judiciary	98	74	102	76	108	74	129	75	71	70	106	87	1,069	966
Executive Office of the President	11	8	10	11	9	8	7	9	10	10	7	7	107	111
Funds Appropriated to the President:														
International security assistance	1,547	370	1,074	469	394	588	1,103	957	647	622	777	1,823	10,371	9,295
International development assistance	297	230	131	249	181	129	558	46	260	451	60	530	3,121	3,008
Other	14	−19	48	−118	−672	457	−1,009	469	−242	−237	−54	−753	−2,115	−253
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777	4,462	4,719	3,695	1,309	528	2,016	1,991	599	1,177	709	3,006	26,986	19,448
Other	2,492	1,859	463	2,002	2,237	3,586	3,747	3,454	3,151	3,360	2,581	2,752	31,680	36,075
Department of Commerce	163	223	202	112	119	164	269	151	179	206	139	158	2,084	2,140
Department of Defense:														
Military:														
Department of the Army	5,643	5,578	5,995	5,317	5,494	6,180	5,643	6,023	5,842	6,150	5,870	6,028	69,762	65,551
Department of the Navy	7,260	7,277	7,697	6,486	6,886	7,299	7,404	7,454	7,226	7,767	7,416	7,683	87,856	83,523
Department of the Air Force	7,294	7,451	7,911	6,232	6,895	8,408	7,416	8,151	7,464	7,301	7,699	8,134	90,354	81,193
Defense agencies	1,046	1,263	1,581	2,214	1,384	1,483	1,771	1,477	1,310	1,817	874	1,442	17,664	15,103
Total Military	21,243	21,569	23,184	20,249	20,659	23,370	22,234	23,105	21,842	23,034	21,858	23,288	265,636	245,371
Civil	1,716	1,733	1,744	1,733	1,648	1,665	1,685	1,675	1,701	1,699	1,708	1,771	20,480	18,842
Department of Education	1,501	1,901	1,204	1,699	1,676	1,448	1,435	1,337	1,265	1,109	1,549	1,550	17,673	16,682
Department of Energy	1,024	951	1,068	933	801	967	865	905	976	971	889	675	11,025	10,586
Department of Health and Human Services:														
Human Development Services	482	439	423	492	624	539	574	496	368	562	494	506	5,998	6,056
Health Care Financing Administration:														
Grants to States for Medicaid	2,189	1,938	1,843	2,197	1,878	1,999	2,244	2,096	2,162	2,151	2,209	2,089	24,995	22,655
Federal hospital ins. trust fund	4,340	3,892	4,065	4,289	3,899	4,083	4,206	4,109	3,924	4,458	4,215	4,206	49,685	48,667
Federal supp. med. ins. trust fund	2,245	2,146	2,120	2,196	1,849	1,942	2,103	2,178	2,117	2,432	2,464	2,426	26,217	22,730
Other	1,528	1,518	940	1,530	1,518	2,059	1,706	1,495	1,527	1,559	1,506	1,535	18,420	19,306
Social Security Administration:														
Assistance payments program	881	749	647	787	880	670	866	783	671	869	861	615	9,279	8,625
Federal old-age and survivors ins. trust fund	14,224	14,280	14,454	14,842	14,719	14,798	14,734	14,736	17,672	15,326	14,886	14,899	179,572	171,614
Federal disability ins. trust fund	1,625	1,597	1,622	1,675	1,673	1,689	1,694	1,702	1,798	1,733	1,725	1,709	20,243	19,372
Other	1,875	1,999	4,451	2,505	1,553	694	3,095	2,033	573	2,261	1,987	427	23,454	21,015
Other	−2,113	−1,383	−3,938	−2,428	−1,312	−1,837	−3,264	−1,186	−1,382	−2,366	−1,198	−1,522	−23,929	−24,503

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1986 (in millions)—Continued

Classification	Oct.	Nov.	Dec	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	$1,418	$1,487	$1,301	$1,474	$1,074	$1,162	$1,548	$319	$1,174	$1,328	$1,019	$833	$14,139	$28,720
Department of the Interior	275	498	376	494	313	307	320	383	384	479	354	608	4,791	4,826
Department of Justice	313	267	283	406	318	298	314	294	315	382	279	299	3,768	3,586
Department of Labor:														
Unemployment trust fund	1,309	1,193	1,729	1,913	1,779	2,319	1,748	1,545	1,815	1,502	1,490	3,476	21,819	23,826
Other	−76	486	305	502	397	−74	525	473	260	631	728	−1,835	2,323	67
Department of State	383	320	210	197	197	165	292	186	196	271	207	239	2,864	2,645
Department of Transportation:														
Highway trust fund	1,530	1,352	1,061	837	782	833	861	938	1,385	1,163	1,450	1,805	13,997	12,601
Other	1,072	1,204	1,161	1,134	916	1,083	1,350	1,209	1,034	1,305	789	1,111	13,368	12,421
Department of the Treasury:														
Interest on the public debt	11,411	14,746	24,702	13,397	13,976	13,589	13,488	14,776	26,541	13,445	14,200	12,845	187,117	178,945
General revenue sharing	1,126	.....	.....	1,040	85	....	1,129	(**)	(**)	1,003	...	730	5,114	4,584
Other	−1,094	−974	−914	−516	−439	−1,284	−1,362	−1,125	−2,024	−1,808	−675	−3,853	−16,072	−18,542
Environmental Protection Agency	504	401	462	376	365	391	374	315	434	449	409	388	4,869	4,511
General Services Administration	−159	41	358	−299	119	197	−319	200	117	−338	185	187	286	−219
National Aeronautics and Space Administration	889	603	749	572	687	380	632	614	456	513	582	728	7,403	7,251
Office of Personnel Management	2,071	1,855	2,055	2,103	1,957	1,515	2,046	1,809	2,194	2,108	2,035	2,206	23,955	23,727
Small Business Administration	221	−11	−23	−28	8	−18	2	212	57	46	11	13	490	680
Veterans Administration:														
Compensation and pensions	1,174	2,306	1,179	1,172	1,277	65	1,214	2,363	57	1,198	2,357	49	14,412	14,217
National service life	49	37	51	69	33	59	54	53	49	55	44	43	596	535
Government service life	4	3	4	3	4	4	3	4	4	4	3	3	45	46
Other	899	949	1,174	825	1,007	943	1,060	1,029	802	1,104	964	727	11,482	11,535
Independent agencies:														
Postal Service	80	−506	−302	303	−138	−422	161	−129	186	220	−52	1,355	758	1,351
Tennessee Valley Authority	95	169	62	24	17	..	108	79	188	17	323	−176	906	1,010
Other independent agencies	2,193	714	1,050	568	257	1,077	493	989	−1,138	1,288	673	1,591	9,758	7,219
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,172	−2,172	−2,388	−2,239	−2,287	−2,237	−2,302	−2,375	−2,316	−2,507	−2,064	−3,467	−28,528	−27,359
Interest received by trust funds	1,449	−1,108	−12,051	−128	−342	−187	−207	−1,194	−13,803	−82	−452	233	−27,873	−26,047
Rents and royalties on Outer Continental Shelf lands	−293	26	−493	−318	−296	−227	−2,085	−62	−449	−176	−15	−329	−4,716	−5,542
Other	(**)	−2	−1	−3	1	(**)	−1,054	−7	2	4	6	53	−1,000	−25
Totals this year:														
Total outlays	**84,968**	**84,548**	**82,849**	**83,201**	**77,950**	**79,700**	**81,510**	**85,642**	**78,034**	**85,203**	**84,434**	**81,750**	**989,788**	.....
(On-budget)	**70,352**	**69,391**	**71,579**	**68,146**	**61,963**	**63,660**	**67,276**	**69,611**	**60,982**	**69,604**	**68,112**	**65,614**	**806,291**	.....
(Off-budget)	**14,616**	**15,157**	**11,270**	**15,055**	**15,987**	**16,040**	**14,234**	**16,031**	**17,052**	**15,599**	**16,322**	**16,136**	**183,498**	.....
Total—surplus (−) or deficit (−)[1]	**−27,087**	**−33,386**	**−14,656**	**−6,492**	**−24,580**	**−30,142**	**+9,928**	**−39,396**	**−1,011**	**−22,229**	**−27,911**	**−3,737**	**−220,698**	.....
(On-budget)	**−26,556**	**−31,781**	**−18,695**	**−10,682**	**−23,546**	**−31,457**	**+1,854**	**−39,607**	**−2,583**	**−22,033**	**−26,708**	**−5,636**	**−237,428**	.....
(Off-budget)	**−531**	**−1,605**	**+4,039**	**+4,190**	**−1,034**	**+1,315**	**+8,074**	**+211**	**+1,572**	**−196**	**−1,203**	**+1,898**	**+16,731**	.....
Totals—outlays prior year	*80,260*	*80,390*	*76,971*	*78,446*	*75,101*	*79,115*	*83,214*	*81,795*	*73,559*	*79,183*	*83,378*	*74,575*	.....	*945,987*
(On-budget)	*66,198*	*66,196*	*62,886*	*63,367*	*59,856*	*63,713*	*68,916*	*66,579*	*57,080*	*63,555*	*67,895*	*59,571*	.....	*765,812*
(Off-budget)	*14,062*	*14,194*	*14,085*	*15,079*	*15,245*	*15,402*	*14,298*	*15,216*	*16,479*	*15,628*	*15,483*	*15,005*	.....	*180,176*
Total—surplus (+) or deficit (−) prior year	*−28,009*	*−28,896*	*−14,568*	*−7,993*	*−21,053*	*−29,502*	*+11,385*	*−41,993*	*−1,408*	*−21,533*	*−27,597*	*−764*	.....	*−211,931*
(On-budget)	*−27,250*	*−28,006*	*−14,332*	*−9,367*	*−21,785*	*−29,352*	*+6,679*	*−42,391*	*−715*	*−21,838*	*−26,678*	*−6,259*	.....	*−221,294*
(Off-budget)	*−759*	*−891*	*−235*	*+1,375*	*+733*	*−152*	*+4,706*	*+398*	*−693*	*+305*	*−920*	*+5,496*	.....	*+9,363*

[1]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

.No transactions.

(**)Less than $500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings (in millions) as of September 30, 1986

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:[1]									
Airport	$211	$219	−$8	$3,565	$2,339	$1,226	$7,410	$8,525	$8,596
Black lung disability	51	57	−6	599	617	−18			
FDIC		102	−102		262	−262	16,130	15,985	15,856
Federal disability, insurance	1,564	1,709	−145	20,406	20,175	230	5,704	8,519	8,335
Federal employees life and health		53	−53		−999	999	7,819	8,875	8,823
Federal employees retirement	20,532	3,688	16,844	43,023	23,920	19,102	130,016	145,599	157,272
Federal hospital insurance	4,680	4,203	478	56,002	49,263	6,739	21,176	37,923	38,340
Federal old-age and survivors insurance	16,942	14,899	2,044	199,691	176,986	22,705	30,968	35,527	36,948
Federal supplementary medical insurance	1,494	1,946	−452	19,304	20,518	−1,214	10,736	9,944	9,424
Revenue sharing		730	−730	4,185	5,114	−929			
Highways	1,732	1,812	−80	14,700	14,021	679	11,942	12,785	11,499
Military advances		−737	737		−1,016	1,016			
Railroad retirement	256	129	128	4,454	6,033	−1,580	4,232	6,007	5,998
Military retirement	513	1,485	−972	26,544	17,611	8,933	11,635	21,521	20,870
Unemployment	371	3,466	−3,095	26,073	21,699	4,374	17,009	22,434	21,240
Veterans life insurance	1	47	−46	946	569	377	10,642	11,077	11,027
All other trust	9	188	−179	783	1,465	−682	1,573	1,505	1,547
Total trust fund receipts and outlays	**48,357**	33,996	**14,361**	**420,273**	358,577	61,696	286,991	346,228	355,776
Interfund receipts offset against Federal fund outlays	−22,969	−22,969		−115,447	−115,447				
Trust fund receipts and outlays on the basis of tables 4 & 5 and Investments held from Table 6-D	25,388	11,027	14,361	304,826	243,130	61,696			
Total Federal fund receipts and outlays	**54,674**	**72,772**	**−18,099**	**467,517**	**749,911**	**−282,394**			
Interfund receipts offset against Federal fund outlays	−2,049	−2,049		−3,252	−3,252				
Federal fund receipts & outlays on the basis of table 4 & 5	52,625	70,723	−18,099	464,265	746,659	−282,394			
Net budget receipts & outlays[2]	**78,013**	**81,750**	**−3,737**	**769,091**	**989,789**	**−220,698**			

[1]Trust fund interfund receipts are now included in the individual trust fund receipt lines, not as offsets to individual trust fund outlay lines as presented previously

[2]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget

No transactions

(**)Less than $500,000

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget receipts. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are $4,185 million in Federal funds, transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1986 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS[1]			
Individual income taxes	$37,125	$348,959	$334,560
Corporation income taxes	11,448	63,143	61,331
Social insurance taxes and contributions:			
Employment taxes and contributions	22,819	255,062	234,646
Unemployment insurance	314	24,098	25,758
Other retirement contributions	374	4,742	4,759
Excise taxes	2,653	32,919	35,992
Estate and gift taxes	599	6,958	6,422
Customs	1,236	13,323	12,079
Miscellaneous	1,445	19,887	18,510
Total	**78,013**	**769,091**	**734,057**
OUTLAYS[1]			
National defense	23,964	273,369	252,785
International affairs	2,603	14,471	16,399
General science, space, and technology	876	9,017	8,633
Energy	228	4,792	5,789
Natural resources and environment	1,227	13,508	13,083
Agriculture	2,801	31,169	25,438
Commerce and housing credit	1,884	4,258	4,001
Transportation	2,969	28,058	25,879
Community and regional development	516	7,510	8,051
Education, training, employment and social services	2,507	29,662	28,352
Health	2,997	35,936	33,544
Medicare	6,148	70,164	65,822
Income security	8,574	120,686	128,961
Social security	16,608	198,757	188,623
Veterans benefits and services	829	26,614	26,376
Administration of justice	513	6,555	6,255
General government	525	6,796	5,387
General purpose fiscal assistance	1,139	6,430	6,353
Interest	8,640	135,284	129,156
Undistributed offsetting receipts	−3,796	−33,244	−32,901
Total	**81,750**	**989,789**	**945,987**

[1]In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99-177), all former off-budget entities are now presented on-budget. The Federal Financing Bank (FFB) activities are now shown as separate accounts under the agencies that use the FFB to finance their programs. Public Law 99-177 has also moved two social security trust funds (Federal old-age and survivors insurance and Federal disability insurance trust funds) off-budget.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

GPO 925-412

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, exluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.

- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:

  -The Budget of the United States Government, FY 19__
  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The scheduled release date for the October 1986 Statement will be 2:00 p.m. EST, November 24, 1986.

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